

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
September 20, 2004
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Norwood G. Clark, Jr., CPA, President; Leonard W. Jones, CPA, Vice President; Arthur M. Winstead, Jr., CPA, Secretary-Treasurer; O. Charlie Chewning, Jr., CPA; Thurman L. Gause; Jordan C. Harris, Jr.; and Michael C. Jordan, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: Sharon Bryson, Deputy Director, NCACPA; and John Rhatigan, NCSA.

CALL TO ORDER: President Clark called the meeting to order at 10:03 a.m.

MINUTES: The minutes of the August 23, 2004, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The financial statements for August 2004 were accepted as submitted.

Messrs. Winstead and Jones moved to authorize the purchase of certificates of deposit for \$97,000.00 at Central Carolina Bank and Mechanics & Farmers Bank. Motion passed.

NATIONAL ORGANIZATION ITEMS: The Board reviewed the AICPA's August 23, 2004, letter regarding the scoring process for the first testing window of the computer-based Uniform CPA Examination.

The Board reviewed the NASBA Bylaws Committee's August 20, 2004, memorandum regarding the proposed changes to the NASBA bylaws which will be considered at the October 19, 2004, Annual NASBA Business Meeting.

Messrs. Winstead and Chewning moved to approve the agreement between the Public Company Accounting Oversight Board (PCAOB) and the Board for the purpose of receiving confidential firm inspection reports. Motion passed.

Messrs. Jones and Jordan moved to approve the confidential use of the National Candidate Database by NASBA for research of information from the candidates to improve the Uniform CPA Examination. Motion passed.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Jones moved and the Board approved the following recommendations of the Committee:

200405-020 - Approve a Notice of Hearing for December 20, 2004, at 10:00 a.m.

2004085-029 - Robert Edwin Stewart - Approve the Board Order (Appendix I).

200408-030 - Steven Lynn Foster - Approve the Board Order (Appendix II).

200408-031 - R. Curtis Kriner - Approve the Board Order (Appendix III).

200408-032 - William Howard Field - Approve the Board Order (Appendix IV).

Messrs. Harris and Winstead moved to approve the signed Consent Order for Case No. 200103-011 and Case No. 200106-054, Jerry Uriah Britt and Jerry Uriah Britt, CPA, PA. Motion passed with six (6) affirmative votes and zero (0) negative votes (Appendix V).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE: Mr. Harris moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Nancy J. Blanco

Michael Joseph Gurrera

Original Certificate Applications - The following were approved:

Amber R.E.A. Ahrens

Amanda Tesh Allmon

James Spencer Austin

Tabatha Marie Beckham

Nancy J. Blanco

Leslie Gray Bunch

Cynthia Duncan Carswell

Katrina Leigh Cockerham

Stephanie Medlin Coleman

Amanda Gail Crabb

Eric Kevin Dumais

Jessica Summer Eagle

Jaime Manson Easley

Amy Melissa Fairrel

Michelle Sue Fulcher

Marcia A. Griffin

Michael Joseph Gurrera

James Nicholas Hamill

Marvin Needham Hardee Jr.

Heather Lynn Harjes

Susan Cummings Heath

Allison Rinehart Hinkle

Larry Dean Jacobs

Janet Dunn Jacques

Matthew Paul Kaspar

Jason Allen Lane

Heather Dawn Link

Christi T. Martin

Thomas Andrew McNeill

Jodi Leigh Michaelson

Caroline Cassidy Murray

Samuel Thomas Owl Jr.

Kristy Lynn Partin

Dana Guthrie Pfaff

Jill Lynn Raspert

Jill Lauren Robinson

Ryan Daniel Skuce

Jolene Jean Smith

Tianna Lannette Smith

Sonja Leigh Speck

Christopher Bain Storch
Tyler William Tetrick
Kimberly Thomas Thompson
Garrin Glenn Traill
Luis Esteban Velasco

Thomas Derek Wheeler
David Jackson Williams
Heather Marie Williams
Lori M. Williams
Kelly Annette Woodward

Reciprocal Certificate Applications - The following were approved:

Jeffrey Wade Crumpley
John Christopher Dunn
Nancy Morgan Erwin

Melissa Dawn Ross
Scott W. Strothkamp
Austin Penn Wachter

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Lotrel Lynn Feaster T03065
Robert Frederick Weidaw T03066
Margaret Hudgins Burke T03067
Gordon Frederick Chappell T03068
Michael A. Hynes T03069
John Patrick Pless T03070
Kerry Lester Rizzo T03071
Pamela Denise Taylor T03072
Dennis R. Walsh T03073
Anjali Das Arnold T03074
Thomas French Augur Jr. T03075
Michael William Barber T03076

Adam McKinley Breeding T03077
Ashlie Noble Holt T03078
Richard A. Kasnick Jr. T03079
Ulrike Theresia Maieir T03080
Thomas G. Raines T03081
Dion N. Ramsaran T03082
Jonathan E. Sharp T03083
William Richard Sherbert T03084
Brenda Kirkman Templeton T03085
Ruth Andrea Traenkner T03086
John Welton Spann Jr. T03087

Reinstatements - The following were approved:

Karen Patricia Aippersbach #23501
Angie Lou Brummitt #19775
Cathy Lynn Parrish #23682
Carl Eric Sealander #29397

Carolyn Mercer Shields #18968
Gerald Lee Stanley #9320
Leslie Vass Stephens #27911
Barry Clinton Wilhelm Sr. #17137

Firm Registrations - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Stephanie A. Baumer, CPA, PC
Karen S. Gray, CPA, PA
JAMAL ODEH, CPA, PC
Scott Price PC

RC SHELTON, CPA, PLLC
STILL & COMPANY LLP CERTIFIED PUBLIC ACCOUNTANTS
Harrella T. Whitehead, CPA, MBA, PLLC
LYNN M. WILSON, CPA, PLLC

CPE Matters - The Committee reviewed information from Walter B. Davis (#17989). He indicated on his 2002-2003 renewal that he failed to complete his 2002 CPE by 12/31/02 but did complete it by 06/30/03. However, he failed to complete the minimum CPE requirement by 06/30/03. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

Conditional Licenses - The Committee placed the following certificates on conditional status:

Frank Pleasants Meadows Jr. #922	Michael Maclay Cummings #16339
Jasper Newton Albright #7970	Jacqueline A. Haskett #16924
Timothy Jerome Floyd #8418	Ralph Gray Langley Jr. #17171
Donald Lynn Williams #9321	Michael Edward Carscaddon #17209
Michael Dean McFarland #10105	James Raymond Hovis Jr. #17242
George Baskette Walker #10394	Marilyn Goodrich #17404
Jerry Dwight Smith #10401	Michael Allen Longobardo #17458
David Alan Dugan #11774	Beth Atkinson Edmondson #17723
Elizabeth Atkins #12343	Scott Wilgodt Johnson #18018
Richard Peter Nordan #12506	Michael Charles Sapyta #18045
Kenneth Charles Porter #12546	Kevin Lee #18317
John William Fritz #12615	Vallarie Dawn Massey #18389
Alexandra Ong #12642	Thomas Eugene Croffut #18578
Michael Allen Gray #13138	Betty Kay Mitchell #19167
Burton Heyward Calvert Jr. #13829	Lisa S. Randel #19545
Tanya Yvette Mitchell #14136	Lisa Smith Murphy #19773
Sheila May Noah #14588	Dorothy Wellford Connor #19825
Dan McClary #14878	Paul David Santrock #19932
Robert William Barnes #15032	James Bigelow Angell #20114
Mark Jensen #15190	J. Tim Freeman #20471
Dana Rivenbark McBrayer #15195	Lyndon Walker Kennedy #21006
James Allen McLaughlin #15256	Eric Davis Wells #21035
Jeffrey Lionel Mott #15585	Andrew John Addison #21167
Linda Allmond Emory #15633	Gregg W. Bowler #21295
Irma Coyle Clement #15676	Neal Owen Carnahan #21564
Clyde Glenn Jones #15752	James Melton Carr #21566
Mitchell Chandler Kane #15755	William Snowden White #21833
Allison Wolfe Best #16049	Michael Anthony Winner #21872
Richard Alan Daughtry #16081	William R. Babcock #22028
Scott Zucca #16168	Pernel Clayton Johnson #22054

William Leaming Jr. #22058
Margaret Elizabeth Malarchik #22188
Rhonda Lee Cobb Lowman #22736
Patricia Joy Costello #22825
Tammy Kay Bolz Bridges #22848
Christopher C. Smalley #22980
Cindy D. Cobb #22992
Bruce Wayne Miller #23055
Patrick Matthew Shaughness #23130
Robert Jeffrey Burkett #23158
Kathryn Ball Huff #23255
Paula B. Eggleston #23824
William David Reinger #24119
Stephanie M Harris #24311
Renee A. Ashe #24766
Erin McCarthy #24833
Justin Phillip Seamonds #24934
Ki Yong Shin #25265
Dawn Parsons Crissman #25362
Steven Allen Krpata #25869
Timothy Wayne Barrier #25955
Kevin Carl Odiorne #25998
Kristi Wissel Snapp #26156
J. Christopher Townsend #26292
Ashley Foster Weir #26436
Melissa McDowell Wright #26521
James Edward Van Dyne #26785
James W. McDonnell III #27001
Matthew James Dressman #27031
Michael Scott Laufer #27049
David Roswell Aaron #27100
Kathy LeAnn Hancock #27133
Laura Miller Earnhart #27244
Wendi Elizabeth McRae #27263

Wendy Camp Stout #27280
Matthew Werner Wakefield #27429
Adesola Onikoyi #27557
Holly Banko Hartell #27618
Scott Taylor Witham #27751
Jeffrey M. Luck #27928
Laura Jeanne Odria #28443
Michelle C. Scott #28460
Michael Sean Hassel #28553
Jennifer O'Neil Huneycutt #28565
Walter A. Skorski #28658
Daphne Haith Pinchback #28723
Marcel Drayton #28750
Lori Ann Washburn Furr #28782
Jack Norman Rose #28963
Amy Brooks #28987
Janice Young Gorski #28991
Allison Canner Ray #29069
Patricia Alexandra Baird #29225
Elizabeth Haney Funderburk #29238
David Franklyn Hummel #29247
Dana Matthews Jones #29370
Marsi Miller Cameron #29389
Lawrence S. Miller #29396
Roxanne H. Krotoszynski #29530
William John Kight III #29815
Sun Cho Song #29883
Kathy Lewis Tillman #29959
Marcia Lynn Hewa #29981
Richard Lee Burdeshaw #30085
Robert James Hubbard #30104
Daniel Aaron Leder #30304
Lyn D. McGee #30308

The following individuals were referred to the Professional Standards Committee for a second offense:

Robert Edwards King #2725
Roy Wayne Stewart #12824
Haynes P. Lea #14420
Karl Scott Francis #16510
Virgil Reginald McConnell #17666

Katherine Finley Smithey #18010
Donald Richard Oliver Jr. #18239
Marie K. Miller #19253
James Herman McLawhorn #20218
James Raymond Gummow Jr. #20827

David Allen Wilson #21362
Mary Ann Kirchner #23355
Michael John Pfeiffer #22481
Paul Lawrence Erickson #23991

Sheri Ward Griffin #24115
Jeffrey Ragin Hause #25979
Jennifer Fabrizio #28575

William Vaughn Ward (#25737) was referred to the Professional Standards Committee for a third offense.

The Committee reviewed a request from Dennis K. Isaacson (#13648) to rescind his conditional license. The Committee approved his request.

Examinations - The Committee reviewed and approved the following staff-approved applicants to sit for the CPA Examination:

Russell Glenn Allen
Rachel Amanda Kay Ayers
Assane Badji
Robert Alan Bennett
Marcia Helene Benz
Michael William Bingham
Jason Gary Brasile
Matthew Ray Brown
Aminta Bumrunsup
Misty Dawn Buonsignore
Donna Juanita Byars
Karen Lea Byrd
Kimberly Lynn Byrd
Krista Grace Cahoon
Andrew Alex Callihan Jr
James Allen Canady
Kimberly Renee Carland
Carrie Elizabeth Carter
John Russell Chirokas
Stephanie Michelle Couch
Randy Douglas Crump
Melanie Suzanne DeMotts
Chad Cameron Dickens
Jennifer Emily Dintsch
Reese Dickson Dorrier
Martha Susan Durham
Catherine Smoot Eason
David William Fisher
Keith Alan Fiskum

Amy Lynn Ford
Sherri Phipps Garner
Matthew Philip Gilbert
Peyton Taylor Gimbert
Philip Charles Gooding
Linda Joyce Grabe
Shawn Mitchell Graham
Katherine S. Grant
Feng Gu
Jonathan Frederick Guy
Jason Samir Hakooz
Mary Neil Hall
Jerry Lee Hanes Jr
Cori Ann Hansen
Cheryl Ann Harrigan
Emily Kristen Helms
Debra Michelle Hemric
Marissa Leigh Hinesley
Kristin Roberts Holcomb
Carl Allen Howes Jr
Natalie Lane Huffman
Timothy Andres Johnson
William Scott Jones
David Ryan Kunnen
Roger Kessel Kurtz
Jessica Harrell Lang
Jane McNeill Lanier
Penny Sumner Lanier
Anna Virginia Lavelle

Valerie Holt Leary
Jeffrey David Licklider
Betsey Pei Yun Lin
Jie Liu
Heather Anne Livingston
Kirk Lyndsay Mangum
Michael Scott McCrary
Thelma Sue McGuire
Kimberly LaShun Merritt
Danielle Taylor Moody
Tonisha Hinton Mozelle
Joshua Todd Munsey
Jean Marshall Murray
Malini Natarajan
Michael Gene Nichols
Amy Nicole Nobs
Leah Beth Payne Noel
Audrea Russo Norris
Lauren Nicole Page
Rebecca Adams Parks
Carol Ann Parrott
Sharla Dionne Payton
Ashley Maureen Prendergast
Todd Edward Rankin
Samantha Rae Reynolds
Robert Hathaway Rhodes II
Timothy Everett Riddell
Donna A. Rinchisen

Melloney Latresse Robinson
Andrew Michael Schmidt
David Carroll Seabock
Jennifer Deanna Shankle
Nisha C. Sheth
Heather Skillen Simon
Evan Spencer Smith
Donna Marie Sofsky
Kathleen Trueheart Storrs
Martin Van Buren Swindell
Michael Edward Szarpa
Ricky Samuel Thompson
Joshua Ray Turbeville
Faryal Mauladad Virk
Todd English Wade
Rena Lou Wear
Stephanie Andrea Weil
Elmer Glenn Wessel Jr
Christopher David Wetzel
Billy Ray Whitesides
Sheryl Lyna Williams
Latisha Yvette Willis
Michael Deane Wilson
Laverne M. Wimbush
Matthew Jake Wolfe
Valana Gaymon Woodson
Svetlana Yuryevna Yarmak

Initial exam candidate Kristin Roberts Holcomb requested time and a half on each section of the examination due to attention deficit hyperactivity disorder. The Committee approved her request.

PUBLIC HEARING: President Clark moved to convene the Public Hearing scheduled to hear Case No. 200310-071, Lloyd C. Folks. Through his attorney, Ms. Demyra R. McDonald, Mr. Folks requested a continuance of the Hearing. Messrs. Harris and Chewning moved to enter Closed Session without Staff or Legal Counsel to discuss the matter. Motion passed. Upon re-entering the Public Hearing, Messrs. Winstead and Chewning moved to continue the Public Hearing for Case No. 200310-071, Lloyd C. Folks, until October 25, 2004, at 10:00 a.m. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

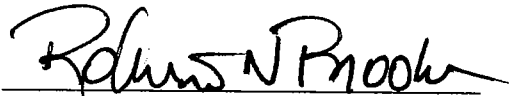
CLOSED SESSION: Messrs. Jordan and Winstead moved to enter Closed Session with Staff and Legal Counsel to discuss a disciplinary matter. Motion passed.

PUBLIC SESSION: The Board re-entered Public Session to continue with the Agenda. Motion passed.

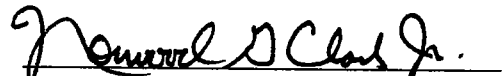
ADJOURNMENT: Messrs. Jordan and Harris moved to adjourn the meeting at 3:15 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Norwood G. Clark, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200408-029

IN THE MATTER OF:
Robert Edwin Stewart, #15728

ORDER

THIS CAUSE coming before the Board on September 20, 2004, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Robert Edwin Stewart (hereinafter "Mr. Stewart") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Stewart failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).
3. Mr. Stewart subsequently filed his annual firm registration which was received by the Board on April 21, 2004, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Mr. Stewart's failure to timely file the annual firm registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).

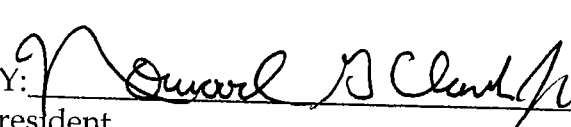
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Stewart shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Stewart's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 20th day of September 2004.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200408-030

IN THE MATTER OF:
Steven Lynn Foster, #13970

ORDER

THIS CAUSE coming before the Board on September 20, 2004, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Steven Lynn Foster (hereinafter "Mr. Foster") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Foster failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).
3. Mr. Foster, in his capacity as the firm's sole shareholder, filed with the Board his firm's Articles of Dissolution that his firm ceased to exist which were received by the Board on April 5, 2004, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Mr. Foster's failure to timely file the annual firm registration or to formally dissolve his corporation with the North Carolina Secretary of State's Office and with the Board by the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Foster shall pay a one hundred dollar (\$100.00) civil penalty.

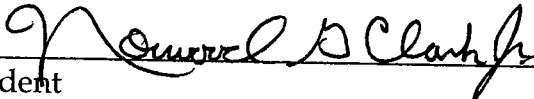
Board Order - 2
Steven Lynn Foster

2. Mr. Foster's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 20th day of September 2004.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200408-031

IN THE MATTER OF:
R. Curtis Kriner, #17656

ORDER

THIS CAUSE coming before the Board on September 20, 2004, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. R. Curtis Kriner (hereinafter "Mr. Kriner") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Kriner failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).
3. Mr. Kriner provided information to the Board that his firm would not be renewing its firm registration for 2004 which was received by the Board on April 8, 2004, in excess of 60 days but not more than 120 days from the annual firm registration date.

CONCLUSIONS OF LAW

1. Mr. Kriner's failure to timely file the annual firm registration or to inform the Board as to the status of his firm's registration prior to the prescribed filing date is a violation of NCGS 93-12 (7b) and 21 NCAC 8J .0108(b).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Kriner shall pay a one hundred dollar (\$100.00) civil penalty.

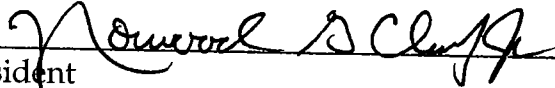
Board Order - 2
R. Curtis Kriner

2. Mr. Kriner's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 20th day of September 2004.

BOARD
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200408-032

IN THE MATTER OF:
William Howard Field, #16422

ORDER

THIS CAUSE coming before the Board on September 20, 2004, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. William Howard Field (hereinafter "Mr. Field") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Field failed to ensure that his firm timely obtained a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12 (8c) and 21 NCAC 8M. 0102.
3. Mr. Field subsequently provided documentation to the Board that his firm's SQR, which was due to be completed on or before December 31, 2003, was completed on March 8, 2004, in excess of 60 days but not more than 120 days from the required completion date.

CONCLUSIONS OF LAW

1. Mr. Field's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12 (8c) and 21 NCAC 8M .0102.

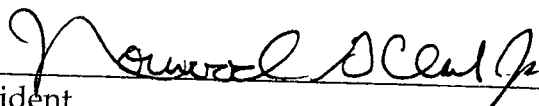
BASED ON THE FOREGOING, the Board orders that:

1. Mr. Field shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Field's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 20th day of September 2004.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200103-011 and 200106-054

IN THE MATTER OF:
Jerry Uriah Britt, #13952
Jerry U. Britt, CPA, P.A.
Respondents

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent Jerry Uriah Britt (hereinafter "Respondent Britt") was the holder of a certificate as a Certified Public Accountant in North Carolina. Said certificate was suspended for failure to comply with State Quality Review requirements but could otherwise have been reinstated upon proper application and proof of compliance with the Board's previous Order.
2. Respondent Jerry U. Britt, CPA, P.A. (hereinafter "Respondent firm") is a licensed certified public accounting professional corporation in North Carolina. Respondent Britt is the president and sole shareholder of Respondent firm.
3. Respondent Britt and Respondent firm are therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

Count 1 - Failure to Comply with Board Orders

4. In August of 2001, Respondent Britt entered into a Consent Order with the Board regarding attest services that he provided through Respondent firm to three North Carolina towns. In addition to other requirements, that Consent Order mandated that Respondent Britt obtain pre-issuance reviews of all governmental audits completed by Respondent Britt or Respondent firm during the period from August 20, 2001, through March 20, 2003. However,

Respondent Britt failed to comply with the pre-issuance review requirements of the August 2001 Consent Order.

5. In September of 2003, Respondent Britt signed a Supplemental Consent Order agreeing to obtain pre-issuance reviews of all audits until such time as Respondent firm receives an unmodified opinion on a peer review which includes at least one governmental audit.
6. On October 22, 2003, Board staff served Respondent Britt with a copy of the Supplemental Consent Order approved by the Board at its October 20, 2003, meeting. Accompanying the Supplemental Consent Order was a letter from the Board reminding Respondent Britt that, pursuant to the terms of the Supplemental Consent Order, he was required to have pre-issuance reviews of all audits until the Board received and accepted an unmodified peer review report which included at least one governmental audit. In said letter, Respondent Britt was also reminded that he must obtain Board approval of any pre-issuance reviewer and that the reviewer would need to provide the Board with a copy of the reviewer's report and any comments.
7. On January 13, 2004, Board staff received a telephone call from the North Carolina Local Government Commission (LGC) regarding Respondent Britt's pre-issuance review of the Town of Mt. Olive's 2003 audit. The LGC subsequently provided to Board staff a copy of a January 15, 2004, letter from the LGC to Respondent Britt regarding corrections to the 2003 Mt. Olive audit and asking Respondent Britt for a copy of the pre-issuance review report.
8. On February 19, 2004, Board staff wrote to Respondent Britt regarding the attest services that he was providing to clients and his explanation as to how he was in compliance with the pre-issuance review requirement as mandated by his Supplemental Consent Order.
9. On March 17, 2004, Board staff sent a second letter to Respondent Britt's last known business address by certified/return receipt mail requesting his response to Board staff's February 19, 2004, letter. The letter was received and signed for by a representative of Respondent firm on March 18, 2004.
10. On April 13, 2004, Board staff received Respondent Britt's response to Board staff's February 19, 2004, letter. In said response, Respondent Britt stated that he had prepared at least one audit during 2003 but Respondent Britt did not explain how he had complied with the Supplemental Consent Order.
11. After Board staff requested additional information in a letter dated April 16, 2004, Respondent Britt replied, in a letter dated April 30, 2004, that he had not

obtained a pre-issuance review of the audit because the audit was already late. Respondent Britt claimed that his delay was caused by a delay in receiving information from the Town of Mt. Olive.

Count 2 - Failure to Comply with State Quality Review

12. On February 3, 2004, Board staff received a 2004 renewal for Respondent firm submitted by Respondent Britt. Respondent Britt and Respondent firm failed to submit, with the renewal for Respondent firm, information showing compliance with the Board's State Quality Review (SQR) program as mandated by previous Board Rule 21 NCAC 8M .0102 (b) which was required to be completed by December 31, 2003.
13. On February 18, 2004, Board staff sent a letter, by certified/return receipt mail, to Respondent firm and Respondent Britt's last known business address requesting that Respondents provide the Board with documentation proving compliance with the Board's SQR program. Respondents signed the return receipt card on February 19, 2004.
14. To date, no response has been received from either Respondent regarding the SQR for Respondent firm.
15. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and
2. Respondent Britt's failure to comply with the terms of the previous Supplemental Consent Order constitutes a violation of 93-12 (9)e and 21 NCAC 8N .0203 (b)(3).
3. Respondent Britt's and Respondent firm's failure to ensure that Respondent firm obtained a peer review in compliance with the Board's previous State Quality Review Program (now entitled "Peer Review Program") constitutes a violation of NCGS 93-12 (8c) and 21 NCAC 8M .0102.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent Britt and Respondent firm are suspended from participating in any audit services for at least five (5) years. After five (5) years, Respondent Britt and Respondent firm may petition the Board for reinstatement of the privilege to participate in audit services. A condition of said privilege, in the discretion of the Board, may be a requirement that Respondent Britt pass the audit portion of the CPA exam or its equivalent under the Uniform CPA Examination requirements.
2. Respondent Britt and Respondent firm shall have a peer review and a tax practice review with the scope of the reviews to be determined by the Board and the reviewer to be approved by the Board
3. Neither Respondent Britt nor Respondent firm shall perform review or compilation services until such time as Respondent firm obtains a peer review and receives notification from the peer review program administrator that his peer review has been accepted. If Respondent firm fails to receive an unqualified opinion on said peer review, Respondent Britt or Respondent firm shall obtain pre-issuance review of all reviews and compilations prepared by Respondent Britt or prepared on behalf of Respondent firm until Respondent firm receives an unqualified opinion for a peer review which includes a review of at least one review and one compilation engagement. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent firm may not use the same individual to perform both the peer review and any pre-issuance reviews.
4. Respondent shall pay two thousand dollars (\$2,000.00) in administrative costs.

CONSENTED TO THIS THE 20th DAY OF September, 2004.

Jerry U. Britt
Respondent

APPROVED BY THE BOARD THIS THE 20th DAY OF September, 2004.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BOARD
SEAL

BY: Nawood A. Clark Jr.
President